

EXHIBIT K

**SENTINEL REINSURANCE, LTD.
PO BOX 10008
WILLOW HOUSE, CRICKET SQUARE
GRAND CAYMAN KY1-1001
CAYMAN ISLANDS**

30 August 2021

James P. Seery Jr.
Highland Capital Management
300 Crescent Court, Suite 700
Dallas, Texas 75201

By email only to: jpseeryjr@gmail.com, jseery@highlandcapital.com

Dear Mr. Seery,

RE: Sentinel Reinsurance, Ltd.

We are the newly appointed board of directors of Sentinel Reinsurance, Ltd (**Sentinel**). As you will no doubt appreciate, as a part of our ongoing fiduciary obligations to the Company, it is beholden upon us to ascertain the nature and extent of the Company's assets and to secure them for the benefit of Sentinel. We understand that you are the person responsible for keeping up-to-date records and inventory of the assets which are owned by Sentinel and to which Highland Capital Management, L.P. (**HCM**) acts as manager.

Consequently, attached as Schedule 1 to this letter is a list of assets owned by Sentinel which we understand to be managed by HCM. We also understand that certain of the assets were transferred to Sentinel by various other Highland-related entities, *inter alia*:

- HIGHLAND CDO OPPORTUTNITY MASTER FUND, L.P.
- HIGHLAND CDO OPPORTUTNITY FUND, LTD.
- HIGHLAND CDO HOLDINGS COMPANY
- HIGHLAND SPECIAL OPPORTUNITIES HOLDINGS COMPANY

The names of the above entities should not be seen as an exhaustive list. Please confirm whether or not assets were transferred to Sentinel from other Highland-related entities and, if so, please provide us with the names of those entities.

For each of the assets listed in Schedule 1, please will you provide the following information:

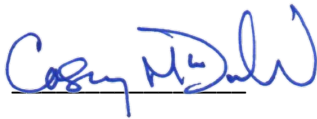
1. Confirmation that Sentinel is listed as the current, registered owner of the asset.
2. If Sentinel is not registered as the current owner of the asset, please provide the appropriate documentation to perfect the re-registration of those assets into the name of Sentinel.
3. All valuations, NAVs and investor communications in respect of each of the assets.
4. The timing and amount of anticipated distributions from each of the assets, going forward.

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We also understand that a balance in excess of \$32.8 million is due, owing and payable to Sentinel by Highland Multi Strategy Credit Fund, Ltd (**HMSC**). Please provide confirmation of the amount recorded in your records as being due, owing and payable to Sentinel and when we can expect to receive those amounts from HMSC.

If it would be more efficient, please provide us with an appropriate point of contact within HCM, and we can schedule a call to go through the assets listed in Schedule 1.

Yours Sincerely,

A handwritten signature in blue ink, appearing to read 'Casey McDonald', is written over a horizontal line.

Casey McDonald

For and on behalf of the Board of Directors of Sentinel Reinsurance, Ltd.

ISIN/CUSIP	Description	Traded Shares/Par
KY009A1KXYH6	ABERDEEN LN FDG LTD PFD	12,000,000.00
KY84427P2029	SOUTHFORK CLO LTD CUM PFD 144A	10,000.00
KYG829101032	SOUTHFORK CLO LTD PFD	9,000.00
US00306M3007	ABERDEEN LN FDG LTD PFD	5,000.00
US3624682098	GSC ABS CDO 2006-4U LT CUM PFD 144A	16,000.00
US39364P2011	GREENBRIAR CLO LTD PFD 144A	16,250.00
US43009L2034	HIGHLAND FINL PARTNERS LP	615,733.00
US43009L9898	HIGHLAND FINL PARTNERS LP NPV	3,000,000.00
US5431742056	LONGSTREET CDO I LTD PFD 144A	3,000.00
US69763NAD30	PAM CAP FDG LP 0.0 01MAY13 144A	48,500,000.00
US91914QAA40	VALHALLA CLO LTD 0.0 01AUG23 144A	6,000,000.00
US925331AA89	VERTICAL ABS CDO 2 0.0 09MAY46 144A	6,000,000.00
N/A	HIGHLAND GEMINI PROGRAM (POLLUX)	65,314.00
N/A	PROMISSORY NOTE (THE DUGABOY INVESTMENT TRUST AS MAKER)	2,399,996.00
BCC0MVTX4	CAMBR 5X FLOATING – 12/2045	19,350,000.00
US404185AD22	HFT REAL EST 3.33867 25NOV51 144A F	750,000.00
US86280AAE73	STRATFORD CL 3.16956 01NOV21 144A F (Class C Notes)	300,000.00
USG44392AF82	HIGHLAND PARK C 4.93867	17,000,000.00
N/A	PROMISSORY NOTE – CLO HOLDCO, LTD. AS MAKER – 12/23/2025	32,801,593.00
N/A	DIVIDENDS RECEIVABLE – HIGHLAND CAPITAL MANAGEMENT, LP	136,598.00
US5431742056	LONGSTREET CDO I LTD PFD 144A	1,570.00
US925331AA89	VERTICAL ABS CDO 2 0.0 09MAY46	5,000,000.00
27734A400	EASTLAND CLO LTD II	4,000.00
389668302	GRAYSON CLO LTD 144A (GCLO 0)	5,000.00
39364P300	GREENBRIAR CLO LTD (GRNBR 0)	3,000.00
86280C301	STRATFORD CLO LTD 144A (STRAFD 0)	4,000.00